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Retail  
Sales Tax  
Branch

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## What happens if the requirements are not met?

A settler who does not meet the exemption requirements of the Retail Sales Tax Act will be subject to tax in the same way as if the goods had been purchased in Ontario.



## Any questions?

The Ontario Retail Sales Tax Act is administered by the Retail Sales Tax Branch of the Ministry of Revenue. For more information regarding retail sales tax, its rates and application to goods brought in by individuals, families or a business, please write to your nearest District Office or to:

Ontario Ministry of  
Revenue  
Retail Sales Tax Branch  
Queen's Park  
Toronto, Ontario  
M7A 1X8

For further information consult the Retail Sales Tax District Office in your area, as listed below:

BELLEVILLE K8N 1E3	208 Dundas St. E.	962-9108
HAMILTON L8P 1B4	361 King St. W.	528-8393
KITCHENER N2M 1N2	449 Belmont Ave. W.	744-6318
LONDON N6C 4P4	310 Wellington Rd.	433-4033
NORTH BAY P1B 2H3	1500 Fisher St. Northgate Plaza	474-4900
ORILLIA L3V 6K5	19 Front St. N. P.O. Box 670,	325-9587
OTTAWA K1Z 7L7	Hampton Pk. Plaza 1419 Carling Ave.	728-5887
SUDBURY P3A 1Z7	1536 Lasalle Blvd.	674-3151
THUNDER BAY P7C 5G6	435 James St. S. P.O. Box 5000	475-1681
TORONTO M4P 1H6	2300 Yonge St. 10th Floor	487-7161
WELLAND L3B 3Z7	76 Division St.	732-1318
(In St. Catharines and in Niagara Falls)		688-1360 688-1368
WINDSOR N9A 6V9	250 Windsor Ave.	252-4404



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## Moving to Ontario

Provincial  
Sales Tax

DEPOSITORY LIBRARY MATERIAL



Hon. Lorne Maeck  
Minister  
T.M.Russell  
Deputy Minister

Ontario is Canada's most populated province. It continues to receive new businesses and a large number of residents, including many Canadians from other provinces. Thousands of men, women and children come to Ontario every year to settle and start a new life. New settlers are, of course, subject to the laws and taxes of the Province.

## **What is Ontario Retail Sales Tax?**

Retail sales tax is a tax on the use or consumption of most goods and some services in Ontario. It is the person who ultimately uses or consumes the goods or services who pays the tax. Settlers coming to Ontario are allowed to bring in their personal effects tax free, provided they meet certain requirements.



## **Who is a settler?**

### Individuals

A settler is an individual who comes to live in Ontario and vacates his previous place of residence. Former Ontario residents who have been out of Ontario for at least 6 consecutive months may qualify as settlers on their return to Ontario; this does not include temporary absences, such as extended vacations.

### Businesses

Businesses who move their entire business to Ontario from other provinces may qualify as settlers and be eligible for exemption from tax on their business assets. For information, please write the Retail Sales Tax Branch at the address below, or to your nearest District Office.



## **What are settlers' effects?**

Settlers' effects are personal and household goods that settlers bring in with them, to be personally used and consumed in Ontario.

Personal use items such as furniture, furnishings, appliances, linen, silverware, china, automobiles, boats, etc., would be included as settlers' effects. In the case of businesses, settlers' effects would include machinery and equipment used within the business.



## **When are settlers not subject to Retail Sales Tax?**

A settler may bring goods in tax free up to 6 months after he settles in Ontario, provided he owned or purchased the goods at least 30 days before settling in Ontario.